

Professional Zakat in Contemporary Fiqh Discourse: An Epistemological Analysis and the Perspective of Maqasid al Shariah

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ABSTRACT

Keywords:

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Background: This article aims to analyze the epistemological construction of professional zakat in contemporary fiqh discourse, examine the argumentative basis of its arguments, and evaluate its relevance in the perspective of maqāṣid al-sharī'ah and modern economics as a response to global economic structural transformation dominated by the service and professional sectors.

Method: The research uses a qualitative approach with a descriptive-comparative analysis method of contemporary scholars' views on professional zakat. The analysis was conducted through a study of naqlī arguments (the Qur'an and hadith), 'aqlī arguments (qiyas and istinbat), and the maqāṣidī approach. Primary data sources included classical and contemporary fiqh literature, fatwas from scholars, and empirical research on the implementation of professional zakat in various Muslim countries.

Results: The study identified three epistemological groups of scholars: mūjibūn (obligatory), mujizūn ghayr mūjibīn (permissible without being obligatory), and māni'ūn (prohibited). The mūjibūn group, represented by Qaradawi and Az-Zuhaili, builds its argument based on the generality of the text (QS. Al-Baqarah: 267, QS. At-Taubah: 103), qiyas (analogy) to agricultural zakat, and the principle of distributive justice. The potential for professional zakat reaches 51.2% of the total national zakat potential, but the realization is only 8.3%, indicating a significant gap. From the maqāṣid perspective, professional zakat has ḍarūriyyah urgency to realize wealth redistribution and socio-economic justice.

Conclusion: The implementation of professional zakat requires a comprehensive framework that integrates sharia principles with modern economic realities, strengthens the governance of zakat institutions, standardizes calculation mechanisms, and harmonizes with the taxation system to optimize the potential of zakat as a sharia-based fiscal instrument in poverty alleviation and inclusive economic development.

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INTRODUCTION

Zakat is one of the pillars of Islam that has both spiritual and socio-economic dimensions in the lives of Muslims. As an instrument of wealth redistribution that has been established since the time of the Prophet Muhammad SAW, zakat plays a crucial role in realizing economic justice, poverty alleviation, and social solidarity in Muslim societies (Yusuf Qaradawi 1991; Ahmed 2004). In its development, the concept of zakat, which was initially limited to traditional categories such as agricultural zakat, livestock zakat, trade zakat, gold and silver zakat, and found treasure (*rikāz*), has undergone a transformation in line with changes in the increasingly complex and diverse global economic structure. The emergence of various modern professions with income systems that are fundamentally different from traditional economic patterns has prompted contemporary scholars to engage in *ijtihād* and reinterpret the concept of zakat so that it remains relevant and responsive to the socio-economic realities of Muslims in the modern era. (Hafidhuddin 2002; Hassan, M. Kabir 2010)

The structural transformation of the global economy has significantly altered the landscape of income sources for Muslims, where the service and professional sectors now dominate the economic structure with contributions of more than 60-70% to GDP in various countries, while the traditional agricultural sector, which was the main focus of zakat in classical literature, only contributes less than 10-15% (Firdaus, 2012) This phenomenon raises fundamental questions about distributive justice in the zakat system: how is it possible that a farmer with limited income is obligated to pay agricultural zakat, while a professional such as a specialist doctor, lawyer, consultant, or corporate executive with income tens or even hundreds of times greater could potentially be exempted from zakat obligations if using a rigid classical framework. This paradoxical condition has triggered intensive debate among contemporary scholars regarding the urgency and legitimacy of professional zakat (*zakāt al-kasb* or *zakāt al-māl al-mustafād*) as a category of zakat that is responsive to modern economic realities, which not only aims to optimize the potential of zakat for the welfare of the *ummah*, but also to realize the principle of justice (*‘adālah*) which is the spirit of zakat legislation itself (Qaradawi 2000; Az-Zuhaili 2007; Firdaus, M., Beik, I. S., Irawan, T., & Juanda 2012).

Previous studies have examined certain aspects of professional zakat, but with varying focuses and approaches. (Firdaus, 2012) examined the economic potential of zakat in Indonesia and found that professional zakat contributed 51.2% of the total national zakat potential, but this study emphasized quantitative-econometric aspects without in-depth exploration of the epistemological and argumentative foundations of its arguments. (Canggih, C., Fikriyah, K., & Yasin 2017b) analyzed the gap between the potential and realization of zakat, finding that the realization of professional zakat only reached 8.3%. However, the focus was on technical and institutional aspects of implementation without comprehensively examining the views of scholars and its *maqāṣidī* foundations. (Aziz, A., & Mukhlisin 2020; Ryandono, M. N. H., Muafi, M., & Guritno 2020) examine the legal aspects and perceptions of muzakki (zakat payers) towards professional zakat, but an analysis of the epistemological construction that includes *naqlī*, *‘aqlī*, and *maqāṣidī* arguments in an integrative manner has not been carried out comprehensively. International studies. (Shirazi, N. S., & Amin 2009b; Hassan, M. Kabir 2010; Hassanain 2015; Zaid et al. 2022) focus more on macroeconomic aspects and poverty alleviation without exploring the contemporary *fiqh* debate on the legitimacy of professional zakat in depth. The research gap shows that there has been no comprehensive study that integrates the epistemological analysis of the views of scholars (*mūjibūn*, *mūjizūn ghayr mūjibīn*, *māni’ūn*), argumentative analysis of arguments (*naqlī*, *‘aqlī*, *maqāṣidī*), and their relevance in the context of modern economics holistically. Therefore, this study aims to: (1) map the epistemological construction of contemporary *fiqh* scholars’ views on professional zakat; (2) analyze the argumentative basis of the arguments for professional zakat from the perspectives of *naqlī*, *‘aqlī*, and *maqāṣidī*; (3) evaluate the relevance and implementation of professional zakat from the perspectives of *maqāṣid al-sharī‘ah* and modern economics.

The urgency of this research is growing given the enormous potential of professional zakat that has not been optimally utilized in Muslim-majority countries, including Indonesia. Data shows that Indonesia's national zakat potential reaches Rp 217 trillion, or approximately 3.4% of GDP, with the largest contribution coming from professional zakat (51.2%), but the level of collection realization is still very low, only around 8.3% of the existing potential. This very significant gap indicates fundamental problems both in the theological-normative understanding of the obligation of professional zakat, as well as in practical implementation aspects including calculation mechanisms, management institutions,

and incentive systems that encourage compliance with muzakki. On the other hand, empirical studies show that optimizing professional zakat has great potential in reducing the poverty gap by 30-50% and realizing a fairer redistribution of wealth in contemporary Muslim society (Shirazi, N. S., & Amin 2009b; Hassan, M. Kabir 2010). However, this optimization requires a solid epistemological foundation, comprehensive arguments, and an implementation framework that is responsive to the dynamics of the modern economy and in line with maqāṣid al-sharī'ah.

The significance of this research is not only theoretical-academic in enriching the contemporary treasury of Islamic jurisprudence, but also has very substantive practical implications for the development of the zakat system as a sharia-based fiscal instrument in inclusive economic development. From a theoretical perspective, this research contributes to developing a contemporary ijihad methodology that integrates textual-normative (dalil naqli), rational-analogical (dalil 'aqli), and teleological-substantive (maqāṣid al-sharī'ah) approaches in responding to modern economic issues that have no explicit precedent in classical literature. From a practical perspective, this research is expected to contribute to the formulation of more comprehensive professional zakat policies and regulations, the development of a more effective and accountable zakat management system, and increasing awareness and compliance of muzakki in fulfilling professional zakat through a deeper understanding of the theological foundations, arguments of the dalil, and the wisdom of its sharia in the context of realizing the economic welfare of the people and social justice in contemporary Muslim society.

LITERATURE REVIEW

Definition of Zakat

Zakat comes from the Arabic root zaka-yazku-zakatan, which means to purify, increase, and grow. It is called zakat because the wealth paid for zakat increases, develops, and grows. Zakat-paid wealth will grow and become more blessed, as it benefits not only the owner but also the mustahiq (qualified beneficiaries). Terminologically, zakat refers to a specific amount of wealth allocated from a specific type of wealth and distributed to specific recipients. This definition has three important elements that describe zakat:

1. A specific amount, namely 2.5%, 5%, 10%, or 20%.
2. The types of wealth subject to zakat are specified: gold, silver, trade assets, agricultural products, trade assets, mining products, and found objects.
3. The recipients are also specific, namely the eight asnaf (persons of the Prophet) listed in Surah At-Taubah, verse 60

Profession or what is termed by scholars as *المهنة الحرة* is a free business that uses energy or thoughts that generate profits or wages or rewards, where the results of the business if it reaches nishab (85 grams of gold a year) are paid zakat every time it is received (for example once a month), or postponed until the end of the year. It is called *المهنة الحرة* which means "free profession" to issue savings assets that are subject to zakat with clear conditions and methods of calculation. Professional zakat is also often termed as *زكاة الراتب* (zakat rotib). The word rotib means: what an employee gets regularly from his work. It is also called rizq (rizki). It was formerly known as Ujûrul 'Ummal/U'thoyyat (Ujûrul 'Ummal/U'thoyyat). It is narrated from Al Qasim ibn Muhammad that Abu Bakr Siddiq, when giving his employees their salaries (u'thoyyat), asked them to pay their zakat.

العمل: إما حر غير مرتبط بالدولة كعمل الطبيب والمهندس والمحامي والخياط والنجار وغيرهم من أصحاب المهنة الحرة وإما مقيد مرتبط بوظيفة تابعة للدولة أو نحوها من المؤسسات والشركات العامة أو الخاصة، فيعطى الموظف راتباً شهرياً كما هو معروف. والدخل الذي يكسبه كل من صاحب العمل الحر أو الموظف ينطبق عليه فقهاً وصف «المال المستفاد»

Meaning: There are professions that are not tied to the state, such as doctors, engineers, lawyers, tailors, carpenters and various other independent professions, and there are those that are tied to the state, such as those who work in institutions/legal entities or state-owned public companies, where employees are given a monthly salary from the results of their work, which is called al maal al mustafaad (income).

The Law on Professional Zakat

Scholars differ on the legality of professional zakat, given that classical scholars do not specifically discuss it in their books.

First Opinion: Some scholars require that professional zakat be paid upon receipt, without having to wait a year (haul). Among those who require it are: among the Companions: Abdullah Ibn Abbas, Abdullah Ibn Mas'ud, and Muawiyah; among the Tabi'in: Umar ibn Abdul Aziz, Hasan Basri, Az-Zuhri, Al Baqir, Ja'far al-Sadiq, and An-Nashir; among the scholars of the Islamic school of thought: Ahmad ibn Hanbal and Daud Az-Zohiri; and among contemporary scholars: Abdurrahman Hasan, Abu Zahrah, and Abdul Wahab Khallaf. In a seminar on zakat in 1952 which took place in Damascus, Syria, the three 'ulama' said: "As for charity and professional zakat, it is obligatory to pay zakat if a year has passed and reached the nishab. Even in the schools of Abu Hanifah and Abu Yusuf, the nishab is not required to be fulfilled throughout the year, even if at the beginning and end of the year it reaches the nishab, it is still obligatory to zakat if it has reached the haul. So charity and professions must be paid zakat because they fulfill the illah. which requires zakat on other types of assets. So if a person has income reaching the nishab for a year, then he is obliged to pay zakat. Said Dr. Wahbah az-Zuhaili:

ويمكن القول بوجود الزكاة في المال المستفاد بمجرد قبضه، ولو لم يمض عليه حول، أخذاً برأي بعض الصحابة (ابن عباس وابن مسعود ومعاوية) وبعض التابعين (الزهري والحسن البصري ومكحول) ورأي عمر بن عبد العزيز، والباقر والصادق والناصر، وداود الظاهري.

Meaning: The opinion that obliges zakat on income to be paid upon receipt, without having to wait a year, is taken from the opinions of a number of companions (Ibn Abbas, Ibn Mas'ud, and Mu'awiyah), some of the tabi'in (Az-Zuhri, Al-Hasan Al-Basri, and Makbul), the opinion of Umar ibn Abdul Aziz, Al-Baqir, Ja'far Ash-Sadiq, An-Nashir, and Daud Az-Zohiri.

Second Opinion: Most scholars from prominent schools of thought, especially the Hanafi, Maliki, and Shafi'i schools, do not require zakat on professional income until after a year has passed. Abu Hanifah said: Zakat on professional income is not obligatory until after a year has passed, if the income reaches the nisab. However, if a person already has assets that have reached the nisab before, then he is obligated to pay zakat on his professional income, regardless of the amount, because his assets have reached the nisab first. Because in principle, if assets have reached the nisab, they are obligatory to pay zakat after a year, along with similar additions.

Meanwhile, the Maliki school of thought and the Syafi'i school of thought still require a haul, meaning that professional assets are not given zakat until they reach the haul along with previously owned assets. Even Dr. Wahbah Az-Zuhaili said that the 4 leading schools of thought do not require zakat on professional results but after a year has passed (haul) and reached the nishab, as stated in their book:

والمقرر في المذاهب الأربعة أنه لا زكاة في المال المستفاد حتى يبلغ نصاباً ويتم حولاً، ويزكى في رأي غير الشافعية المال المدخر كله ولو من آخر لحظة قبل انتهاء الحول بعد توفر أصل النصاب.

Meaning: And as stipulated in the 4 schools of thought, there is no zakat on income until it reaches the nishab and a year has passed (haul), and according to the opinion of other than Shafi'iyah scholars, savings assets are given zakat on the entirety of what is owned for a year after reaching the nishab, even though some of it is only appropriated some time before the end of the haul.

Qur'anic Propositions Relating to Professional Zakat

First Verse: God's Word in QS. Al-Baqarah [2] verse 267:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِآخِذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ. (البقرة: ٢٦٧).

Meaning: "O you who believe, spend (in the way of Allah) from the good things you have earned and from what We have brought forth for you from the earth. And do not choose the evil and spend from it, while you do not take it except with a squint at it. And know that Allah is Rich and Praiseworthy." (Surah Al-Baqarah [2]: 267).

Explanation: In this verse, Allah requires zakat on the results of business and agricultural produce. Income falls into the category of business proceeds, so zakat is obligatory

Second Verse: The Word of Allah SWT:

آمِنُوا بِاللَّهِ وَرَسُولِهِ وَأَنْفِقُوا مِمَّا جَعَلَكُمْ مُسْتَحْلِفِينَ فِيهِ فَالَّذِينَ آمَنُوا مِنْكُمْ وَأَنْفَقُوا لَهُمْ أَجْرٌ كَبِيرٌ

Meaning: "Believe in Allah and His Messenger and spend some of your wealth which Allah has made you control. So those who believe among you and spend (some) of their wealth will receive a great reward." (QS. Al-Hadid [57]: 7).

Explanation: In the verse above, Allah requires us to give alms (zakat) from the assets we have controlled, and income from the profession includes assets we control, for which we must pay zakat.

Third Proposition: The Word of Allah SWT:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِمَّا رَزَقْنَاكُمْ مِنْ قَبْلِ أَنْ يَأْتِيَ يَوْمٌ لَا بَيْعَ فِيهِ وَلَا خُلَّةٌ وَلَا شَفَاعَةٌ وَالْكَافِرُونَ هُمُ الظَّالِمُونَ

Meaning: "O you who believe, spend (in the way of Allah) some of the sustenance that We have given you before the day comes when there will be no more buying and selling and no more intercession. And the disbelievers are the wrongdoers." (QS. Al Baqarah [2]: 254).

Explanation: From this verse, it is concluded that zakat is obligatory on all sustenance, and income from the profession, including the sustenance we receive from Allah, must be zakated.

METHOD

. This study uses a qualitative approach with descriptive-analytical and comparative library research methods to examine the epistemological construction of professional zakat in contemporary fiqh discourse. Primary data sources include classical fiqh literature such as the works of Ibn Qudamah (Al-Mughni), Az-Zuhaili (Al-Fiqh al-Islami wa Adillatuhu), and Qaradawi (Fiqh az-Zakah), as well as hadith books such as Sahih Bukhari, Sahih Muslim, Sunan Abu Dawud, Sunan Ad-Darquthni, and Sunan Al-Baihaqi. Secondary data are obtained from articles in Sinta-accredited journals and Scopus-indexed international journals that discuss professional zakat, Islamic economics, and maqāṣid al-sharī'ah. The data analysis technique used content analysis to identify and classify the views of Islamic scholars into epistemological categories (mujibūn, mujizūn ghayr mujibīn, and māni'ūn), argumentative analysis of the naqlī evidence (the Qur'an and hadith), the 'aqlī evidence (qiyas and istinbat), and the maqāṣidī approach to evaluate the relevance of professional zakat in the modern economic context. Data validity was maintained through source triangulation by comparing various perspectives of classical and contemporary scholars, and integrating empirical research findings on the implementation of professional zakat in various Muslim countries to gain a comprehensive and contextual understanding.

RESULTS AND DISCUSSION

Reframing Professional Zakat in Contemporary Fiqh Discourse

The structural transformation of the global economy, marked by the emergence of various modern professions, has encouraged contemporary scholars to reinterpret the concept of zakat in a context that is more responsive to the socio-economic realities of the Muslim community today. Professional zakat, or what is often referred to in contemporary fiqh literature as zakāt al-kasb or zakāt al-māl al-mustafād, is an ijtihad construct that emerged in response to the phenomenon of income derived from professional expertise, significantly different from traditional sources of income that have been explicitly regulated in texts such as agriculture, animal husbandry, trade, and found wealth (Hafidhuddin, 2002; Qaradawi, 2000). This discourse has become increasingly urgent considering that the contemporary economic structure is dominated by the service sector and professions that generate income in the form of salaries, wages, honoraria, and various other forms of professional compensation that are not directly included in the category of amwāl zakawiyah mentioned in classical fiqh literature (Ahmed, 2004; Kahf, 1989).

Reframing professional zakat in contemporary fiqh discourse departs from the fundamental principle that Islamic sharia is ṣāliḥ li kulli zamān wa makān (relevant for every era and place), thus requiring a dynamic approach in understanding and applying sharia laws to new issues that have no direct precedent in the era of the Prophet and the early generations of Islam (Masud, M. K., Messick, B., & Powers 1996; Kamali 2003). Contemporary scholars such as Yusuf al-Qaradawi, Wahbah al-Zuhaili, and Abdul Aziz Muhammad Azzam developed a methodological framework that combines qiyāsī (analogical), maṣlaḥī (benefit-oriented), and maqāṣidī (sharia-oriented) approaches to legitimize

the concept of professional zakat as an integral part of the zakat system in Islam (Qaradawi 2000; Zuhaili 2008; Ryandono, M. N. H., Muafi, M., & Guritno 2020). Qaradawi (2000) in his monumental work *Fiqh az-Zakah* explicitly states that income from modern professions such as doctors, engineers, lawyers, consultants, and various other professions fulfills the criteria for assets that must be zakatable based on the generality of the zakat arguments and the principle of distributive justice which is the spirit of the zakat system itself.

The epistemological basis of professional zakat is built on several strong argumentative foundations in the tradition of *usul fiqh*, the first of which is a comprehensive interpretation of the general zakat verses (*āmm*) such as the word of Allah in QS. Al-Baqarah verse 267: "O you who believe, spend (in the way of Allah) some of the good things you have earned and some of what We have brought out of the earth for you (RI., 2010)." (RI. 2010). Contemporary scholars interpret the phrase "*mā kasabtum*" (what you strive for) as encompassing all forms of income obtained through halal endeavors, including income from professional work and intellectual expertise" (Beik, I. S., & Arsyianti, 2016; Hafidhuddin, 2002) The second argument is based on the *qiyās* (analogy) method by equating professional zakat with agricultural zakat (*zakāt az-zurū' wa ath-thimār*) with *'illat* (legal reasons) in the form of growing assets and ease in obtaining income, although there are technical differences in the method of calculation and the time of disbursement (Aziz, A., & Mukhlisin 2020; Widiastuti, T., Mawardi, I., Al Mustofa, M. U., & Mohd Shafai 2015).

However, the reframing of professional zakat is not free from quite substantive epistemological debates among contemporary Islamic scholars and scholars, especially related to several fundamental aspects such as the nisab, zakat rate, haul (ownership period), and calculation mechanisms (Susilowati, N., & Setyorini 2018; Furqani 2018). The group of scholars who support the concept of professional zakat, as proposed by Yusuf al-Qaradawi, argues that the nisab of professional zakat can be likened to the nisab of gold, which is equivalent to 85 grams of gold, with a zakat rate of 2.5% paid each time income is received without having to wait for a haul (Qaradawi, 2000). This opinion is based on an analogy to agricultural zakat which is paid each time the harvest does not require a haul, with the consideration that professional income has similar characteristics to agricultural produce in terms of certainty and ease of acquisition (Hafidhuddin, 2002). On the other hand, some scholars such as Muhammad Abu Zahrah and several scholars of the Hanafi school of thought are of the opinion that professional zakat must still follow the general provisions of zakat mal which require a haul and is calculated after deducting basic needs, with the argument that there is no specific evidence that excludes professional income from the general provisions of zakat mal (Abu Zahrah 1998; Sabiq 2008).

Another dimension that is the focus of contemporary discourse is the methodological issue in determining net income (*al-māl al-fāḍil*) which is the basis for calculating professional zakat, whether zakat is calculated from gross or net income after deducting various basic needs and dependents (Ryandono, M. N. H., Muafi, M., & Guritno 2020). Qaradawi (2000) developed a more flexible approach by allowing the deduction of basic needs (*al-ḥawā'ij al-ašliyyah*) before calculating professional zakat, arguing that Islamic law pays attention to aspects of justice and does not burden mukallaf beyond their capabilities. This approach is in line with the principles of *raf' al-ḥaraj* (removing hardship) and *taḥqīq al-'adālah* (realizing justice) which are integral parts of the *maqasid sharia* (Auda, 2008; Kamali, 2003). Several empirical studies in Indonesia show that the implementation of professional zakat by taking into account the reduction of basic needs tends to be more accepted by the muzakki community and better reflects their real economic capabilities (Canggih, C., Fikriyah, K., & Yasin 2017b; Mubarak, A., & Fanani 2014)

The significance of reframing professional zakat in the contemporary context is not only theological-normative, but also has very substantial socio-economic implications for poverty alleviation and wealth redistribution efforts in modern Muslim societies (Hassanain, 2015). Empirical studies show that the potential for professional zakat in countries with Muslim majorities is very large and can be an effective sharia-based fiscal instrument to reduce economic disparities (Hudaefi and Beik 2021; Shirazi, N. S., & Amin 2009b). In Indonesia, research conducted by Firdaus et al. (2012) projected that the potential for national zakat, including professional zakat, could reach 3.4% of GDP, which, if optimized, could make a significant contribution to programs for empowering the people's economy (Firdaus, 2012). This shows that the discourse on professional zakat is not merely a matter of theoretical fiqh, but has high practical relevance in the context of contemporary Muslim economic development.

Epistemological Map of Scholars' Views on Professional Zakat

The epistemological map of scholars' views on professional zakat illustrates the methodological complexity and diversity of *ijtihād* approaches in responding to contemporary economic phenomena that lack explicit precedent in classical Islamic jurisprudence. Fundamentally, contemporary Islamic scholars and scholars can be categorized into three broad categories based on their epistemological positions on the legitimacy and implementation of professional zakat: those who oblige (*mujibūn*), those who permit it without obligation (*mujizūn ghayr mūjibīn*), and those who reject or are skeptical (*māni'ūn*) (Aziz, A., & Mukhlisin, 2020; Hafidhuddin, 2002; Zuhaili, 2008). These differences in views not only reflect variations in textual interpretations of sharia arguments, but also fundamental differences in methodological approaches, understanding of the *maqasid* of sharia, and contextualization of Islamic law in contemporary socio-economic realities (Masud, M. K., Messick, B., & Powers 1996; Kahfi and Zen 2024)

The first group that requires professional zakat is represented by contemporary scholars such as Yusuf al-Qaradawi, Wahbah al-Zuhaili, Didin Hafidhuddin, and Muhammad al-Ghazali, who build their arguments based on a holistic approach to the texts of zakat and the principles of *maqasid sharia* (Qaradawi, 2000; Zuhaili, 2008). develops a comprehensive argumentative framework by emphasizing that professional income is included in the category of growing assets (*al-māl an-nāmī*) both essentially and legally, because this income is obtained through the use and development of a person's intellectual capacity and professional expertise. In this perspective, professional zakat is not a completely new form of zakat, but rather an application of existing zakat principles to objects that substantively fulfill the criteria of *māl zakawī* (property that must be zakated), namely full ownership (*al-milk at-tāmm*), growing or potentially growing (*an-namā'*), reaching the *nisab*, and being free from principal debt (*al-farāgh min ad-dayn*) (Qaradawi 2000; Ryandono, M. N. H., Muafi, M., & Guritno 2020). Zuhaili added the dimension of social justice (*al-'adālah al-ijtimā'iyah*) as a philosophical basis for the obligation of professional zakat, arguing that structural injustice would occur if the owner of agricultural land producing 1000 kg of rice was obliged to pay zakat while a professional earning tens or even hundreds of times more was exempt from the obligation of zakat (Zuhaili, 2008).

The legal *istinbat* methodology used by the *muwajjibun* (obliging) group is built on four main argumentative pillars that reinforce each other. First, the general interpretation of the text (*'umūm an-nuṣūṣ*) as the word of Allah in the QS. Al-Baqarah: 267 and QS. At-Taubah: 103, which is understood as covering all forms of halal income without limiting them only to the categories mentioned explicitly in classical literature. Second, the use of the *qiyas* method by analogizing professional income to agricultural products with *'illat* in the form of ease of acquisition (*al-yusru fī tahṣīlihi*) and development of assets, so that the zakat level is set at 2.5% or even 5-10% according to the level of ease of acquisition (Qaradawi 2000; Widiastuti, T., Mawardi, I., Al Mustofa, M. U., & Mohd Shafiai 2015). Third, the *maqasid sharia* approach emphasizes the universal objectives of zakat law, namely the redistribution of wealth (*tawzī' ath-tharwah*), the economic empowerment of *mustahik*, and the purification of *muzakki's* wealth (*taṭhīr al-māl*), all of which require that professional income, which is very significant in the modern economic structure, also contributes to the zakat system (Auda, 2008; Riyadi, 2016). Fourth, the principle of *sadd adh-dharā'i'* (closing the path of damage) and *tahqīq al-maṣlaḥah* (realizing the benefit), which in this context means preventing the gap in zakat obligations between traditional property owners and modern professional income owners, as well as realizing the benefit in the form of optimizing the potential of zakat for the welfare of the community (Masud, M. K., Messick, B., & Powers 1996; Furqani 2018).

The second group that allows it without requiring it (*mujizūn ghayr mūjibīn*) takes a moderate position by acknowledging that paying zakat from professional income is a good deed and is recommended (*mustahabb*), but does not reach the level of obligation because no explicit evidence is found that requires it (Sabiq, 2008). his group is represented by some contemporary scholars of the Shafi'i and Maliki schools who view that professional zakat can be categorized as *infaq* or alms which is highly recommended, but to establish it as an absolute obligation requires more *qat'i* (certain) evidence considering that zakat is included in *maḥdah* worship which is *ta'abbudī* (pure ritual obedience) which cannot be determined except based on clear texts or *ijma'* (Sabiq 2008; Ali, K. M., & Hatta 2014). The epistemological approach of this group emphasizes more caution in determining the law (*al-iḥtiyāṭ fī al-aḥkām*) and the principle that the origin of something is free from obligation unless there is evidence

that requires it (*al-aṣl barā'at adh-dhimmah*), so that even though they acknowledge the relevance and urgency of professional zakat in the contemporary context, they tend to place it in the category of strong recommendation rather than absolute obligation.

The third group that rejects or is skeptical of the concept of professional zakat as a separate category argues that income from professions is essentially included in the general category of zakat *māl* (property) which must be calculated based on standard provisions, namely by requiring haul (one year ownership period), nisab, and calculated from the remaining assets after deducting all needs (Abu Zahrah, 1998). This group, represented by Abu Zahrah and several Hanafi scholars, argues that there is no specific evidence that allows the exception of professional income from the general provisions of zakat *maal*, and that the analogy with agricultural zakat is inappropriate because there is a fundamental difference between agricultural products that can be directly harvested and consumed and professional income which is compensation for the sale of services or labor that requires time and operational costs (Ainiah Abdullah 2017). In this perspective, if someone receives a salary or honorarium and saves it until it reaches one year of ownership and the amount reaches the nisab after deducting basic needs, then it is obligatory to pay zakat as zakat *mal* at a rate of 2.5%, not as a separate zakat category (Mubarok, A., & Fanani, 2014).

Third, the issue of the periodicity of professional zakat payments is an important discourse in its practical application, whether it is paid every time income is received (monthly) as the majority of scholars who support professional zakat, or must wait until the haul as the general provisions for zakat *mal* (Ryandono, M. N. H., Muafi, M., & Guritno 2020; Rustandi et al. 2023). Qaradawi developed a flexible approach by giving muzakki the option to pay zakat every month (preferably to facilitate mustahik to receive continuous assistance) or accumulate it until the end of the year and then pay it all at once after careful calculation. Fourth, the debate regarding whether professional income that has been zakated periodically still needs to be recalculated in the calculation of zakat *mal* if it is stored until the haul, in which case the majority of scholars believe that it does not need to be re-zakated to avoid double taxation which is contrary to the principles of sharia justice (Hafidhuddin, 2002).

The evolution of contemporary Islamic jurisprudence (*fiqh*) thinking on professional zakat has also been influenced by the institutional development of zakat management and state regulations governing the zakat system, which have provided a new dimension to this epistemological discourse (Rohmah, Yuni 2023; Siti Habibah 2015). In Indonesia, the regulation of professional zakat has received formal legitimacy through Law Number 23 of 2011 concerning Zakat Management and is reinforced by various implementing regulations and fatwas from the Indonesian Ulema Council (MUI) affirming the obligation of professional zakat for eligible Muslims (Hudaefi and Beik 2021). This regulatory legitimacy provides epistemological reinforcement to the opinion of ulama (Islamic scholars) that obliges professional zakat and creates a positive legal basis for its implementation on a national scale (Luthfi Mafatih Rizqia 2020). However, the effectiveness of professional zakat implementation depends heavily on the Muslim community's understanding of the *fiqh* foundations and their wisdom, the religious awareness of the zakat payers, trust in zakat management institutions, and the support of a comprehensive regulatory system.

In the future, the epistemological map of the views of scholars on professional zakat will continue to develop along with the dynamics of the global economy, the emergence of new forms of income from the digital economy, cryptocurrency, and various contemporary financial innovations that require a more progressive and comprehensive *ijtihad* response (Hassan, M. Kabir 2010). The development of a contemporary *fiqh* methodology that is able to integrate a textual-normative approach with empirical socio-economic analysis is an urgent need to ensure that the zakat system remains relevant and effective as an instrument for wealth redistribution and economic empowerment of the people in the context of modern civilization. Collaboration between *fiqh* scholars, Islamic economists, zakat practitioners, and policymakers is very important to produce a comprehensive framework that is not only theoretically sound from a *fiqh* perspective, but also practical and applicable in contemporary socio-economic realities (Shirazi, N. S., & Amin, 2009a).

Argumentative Analysis of the Evidence for Professional Zakat

The argumentative construction regarding the legitimacy of professional zakat in contemporary Islamic jurisprudence discourse is built on a methodological foundation that integrates textual analysis

of Islamic evidence with a contextual approach responsive to the transformation of modern economic structures. The debate regarding the arguments for professional zakat essentially centers on a fundamental question: whether the texts of the Qur'an and hadith that talk about zakat include professional income explicitly or implicitly, or is this concept a form of pure *ijtihad* that has no direct textual support but is justified through the mechanism of *qiyas* and *maslahah murlah* (Yusuf Qaradawi, 1991). A comprehensive analysis of the arguments for professional zakat requires a deep understanding of three main dimensions: *naqlī* (textual) arguments from both the Qur'an and hadith, *'aqlī* (rational) arguments based on *qiyas* and *istinbat*, as well as *maqāṣidī* arguments which are oriented towards the universal goal of zakat law in Islam (Zuhaili, 2008).

From the perspective of the *naqlī* argument, the main argument of the supporters of professional zakat rests on a comprehensive interpretation of the general verses of the Qur'an (*'āmm*) and covers all forms of wealth obtained through lawful endeavors. The verse most often referred to is the word of Allah SWT in QS. Al-Baqarah verse 267: "Yā ayyuhallāzīna āmanū anfiqū min ṭayyibāti mā kasabtum wa mim mā akhrajnā lakum minal-ard" (O you who believe, spend in the way of Allah some of the good things you have earned and some of what We have brought forth for you from the earth). The phrase "mā kasabtum" (what you strive for) is understood by Qaradawi (1991) and Az-Zuhaili (2007) as covering all forms of income obtained through human effort, without limiting it only to certain trades or professions that existed at the time of the revelation. According to Al-Ghazali (1996), the generality of the lafaz in this verse shows that any income obtained through halal and good means is included in the scope of assets for which zakat must be issued, provided that it meets technical criteria such as *nisab* and full ownership. This opinion is strengthened by the interpretation of Ibn Kathir and several classical commentators who state that "mā kasabtum" includes income from trade, work results, work wages, and all forms of lawful acquisition of property.

The second verse that is the basis is QS. At-Taubah verse 103: "Khudz min amwālihim ṣadaqatan tuṭahhiruhum wa tuzakkīhim bihā" (Take zakat from some of their wealth, with that zakat you cleanse and purify them). The word "amwālihim" (their assets) in the plural and definite form indicates a generality that includes all types of assets owned by Muslims without *takhsis* (specialization) on certain types only (Az-Zuhaili, 2007). Furthermore, Ibn Qudamah (2010) in his book *Al-Mughni* stated that the basic principle of zakat is that every asset that grows or has the potential to grow (*al-māl an-nāmī*) must be subject to zakat, and professional income is included in the category of assets that grow legally (*taqdīrī*) because it is obtained through the use and development of skills and intellectual abilities that a person has. This argument is in line with the principle of *ushul fiqh*: "al-'ibrah bi 'umūm al-lafẓ lā bi khuṣūṣ as-sabab" (what is held is the generality of the wording, not the specificity of the cause), which means that even though the verses were revealed in a certain context, the laws contained therein apply generally to all situations that have similar characteristics (Hallaq, 2009).

In terms of hadith arguments, although there are no hadiths that explicitly mention the obligation of professional zakat in specific terms, there are several histories that can be used as an argumentative basis through a comprehensive and contextual understanding. Hadith narrated by Abu Dawud and Ad-Darquthni (2004) from Mu'adz bin Jabal when he was sent to Yemen: "Inna Allāha qad farāḍa 'alaihim ṣadaqatan fī amwālihim tu'khadzu min aghniyā'ihim wa turaddu 'alā fuqarā'ihim" (Indeed Allah has made it mandatory for them alms on their property taken from the rich among them and given to the poor among them) (Ad-Darquthni, 2004). The use of the phrase "fī amwālihim" (on their possessions) without *takhsis* indicates the generality of the object of zakat which includes all forms of property owned, including income from professions and expertise. Ibn Hajar Al-Asqalani in his book *at-Talkhis al-Habir* explains that although this hadith was revealed in the context of providing an understanding to the Yemeni people about zakat, the principles contained in it are universal and apply to all forms of property ownership (Ibnu Hajar, 1989).

Another relevant hadith is the history contained in *Sahih Bukhari* (1422 H) and *Muslim* from Abu Hurairah regarding various types of assets that must be given zakat, including the hadith regarding the obligation to zakat gold and silver: "Mā min ṣāhibi dzahabin wa lā fidḍatin lā yu'addī zakātahā illā idzā kāna yawmul-qiyāmati ṣuffiḥat lahu ṣafā'iḥu min nār" (It is not true that a person has gold and silver and then does not pay his zakat, but on the Day of Resurrection, pieces of hellfire will be heated for him). Although this hadith speaks specifically about gold and silver, the legal reason for the obligation

of zakat on gold and silver is because both are a means of exchange and a store of value that can grow, and in the modern context, money which is the income of a profession has the same function and is even more liquid than gold and silver (Anas, 1985; Beik, I. S., & Arsyianti, 2016). Al-Haitsami in *Majma' az-Zawaid* states that Salaf scholars have expanded the object of zakat based on the 'illat and wisdom of the sharia, not solely based on explicit mention in the text, as long as it fulfills the conditions that have been set (Al-Haitsami, 1994).

The dimension of *qiyas* (analogy) is a crucial methodological pillar in legitimizing professional zakat, where the majority of contemporary scholars analogize professional income to agricultural products and fruits for which zakat obligations have been determined through clear texts. Qaradawi (1991) developed the *qiyas* framework by establishing that the 'illat of zakat obligations on agricultural products is the growth of wealth (*an-namā*) and the ease of obtaining it (*al-yusru fī tahṣīlihi*), and these two characteristics are also found in modern professional income that is obtained regularly with a high degree of certainty. In more detail, Az-Zuhaili (2007) explains that the *qiyas* of professional zakat with agricultural zakat has a strong foundation because both are income obtained through productive efforts, both provide periodic results, and both have clear and measurable economic value (Az-Zuhaili, 2007). However, there are technical differences in its implementation: if agricultural zakat is paid every time there is a harvest at a rate of 5% (if using irrigation) or 10% (if rain-fed), then professional zakat is paid at a rate of 2.5% everytime income is received or can be accumulated until the end of the year (Ibnu Abi Syaibah 1409)

Criticism of this analogy comes from groups that reject or doubt the legitimacy of professional zakat, arguing that there are fundamental differences (*farq*) between agricultural produce and professional income that make the analogy invalid. These differences include: agricultural produce is a direct product of the land, a gift from God without dominant human intervention, while professional income is the pure result of human labor and expertise; agricultural produce can be directly consumed or sold without significant operational costs, while professional income often has deductions for various costs and liabilities; agricultural produce has a *nisab* and a level that has been clearly established in the hadith (5 wasaq), while professional income does not have an explicit *nisab*. However, Qaradawi (1991) responded to this criticism by stating that these differences are accidental differences (*farq 'araḍī*) that do not invalidate the validity of the analogy, because the primary 'illat', namely the growth of wealth and the ease of its acquisition, remains the same. In fact, according to him, professional income is more worthy of zakat because its value is much greater and more stable than traditional agricultural produce that is vulnerable to climate risks and pests. An analysis of the historical practices of the Companions and Successors also provides strong indications of the flexibility of the concept of zakat to the development of new forms of ownership. Ibn Majah narrates that Umar ibn Khattab once collected zakat from marine and trade products, for which zakat had not been explicitly stipulated during the Prophet's time, based on *ijtihād* and *qiyas* (reasoning) with existing zakat (Ibnu Majah, 2009). Likewise, Umar bin Abdul Aziz, as narrated by Abu Ubaid al-Harawi al-Baghdadi in the book *al-Amwal*, once ordered the collection of zakat from salaries and allowances given to officials and soldiers (*'aṭā'*), which shows that the Rashidun caliphs and the early generations of Islam had a progressive approach in expanding the objects of zakat in accordance with the development of new forms of ownership. This practice shows that the principle of *ijtihād* and the development of zakat law based on 'illat and *maqasid* are an integral part of the Islamic *fiqh* tradition since the earliest generations, not merely a product of contemporary thought (Ibnu Hibban, 2012)

The following table summarizes the argumentative comparison between groups that support and reject professional zakat based on the analysis of the arguments:

Table 1. Comparative Analysis of Arguments Supporting and Opposing Professional Zakat

Aspect of Evidence	Supporters Group (Mūjibūn)	Rejectors/Skeptics Group (Māni'ūn)
Dalil Al-Qur'an	QS. Al-Baqarah: 267 "mā kasabtum" covers all halal income including professions; QS. At-Taubah: 103 "amwālihim" is general (Qaradawi, 1991; Az-Zuhaili, 2007)	These verses are general in nature, but their implementation must follow the provisions of zakat mal which require haul (Al-Lajnah Ad-Daaimah, n.d.)

Dalil Hadis	The hadith of Mu'adz "fī amwālihim" shows the generality of the object of zakat; 'illat zakat on gold and silver applies to money/income (Ad-Darquthni, 2004; Al-Baihaqi, 2003)	There is no explicit hadith about professional zakat; the existing hadith are specific to certain categories (agriculture, trade, livestock) (Az-Zaila'i, 1997)
Qiyas	It is likened to agricultural zakat with 'illat: an-namā' and al-yusru fī tahṣīlihi; the rate of 2.5% is analogous to trade zakat (Qaradawi, 1991)	There is a fundamental farq (difference) between agricultural products and professional income which cancels qiyas (Ibnu Qudamah, 2010)
Atsar Sahabat	Umar bin Khattab took zakat from marine products; Umar bin Abdul Aziz from 'aṭā' (official salary) - shows flexibility.	The practice of the companions is inconsistent and cannot be used as a binding legal basis without qath'i evidence (Ibnu Hajar, 1989)

Source: Processed from various references (2026)

Methodological criticism of the use of the above arguments also needs to be considered objectively to gain a comprehensive understanding. Groups who are cautious about the concept of professional zakat argue that zakat is included in the category of mahdhah (pure ritual) worship that is ta'abbudī in nature, so that its determination requires more explicit and qath'i (certain) evidence, not enough just based on qiyas and maslahah which are zhannī (strong assumptions) (Ibnu Qudamah, 2010). Az-Zaila'i (1997) in *Nashbu ar-Rayah* emphasized that in matters of worship, the basic principle is tawqīfī (there must be a determination from the sharia) not ijthādī (the result of human reasoning), so that expanding the object of zakat without clear evidence can be considered bid'ah or an addition to religion that is not justified. However, Qaradawi (1991) responded to this criticism by stating that zakat has two dimensions: the dimension of worship (ta'abbudiyyah) in terms of obligations and the dimension of mu'amalah (socio-economic) in terms of objects and applications. Therefore, flexibility in determining the objects of zakat based on 'illat and maqasid is part of the character of sharia, which is rahmatan lil 'alamin.

Another technical aspect that is the subject of debate is the nisab for professional zakat and its conversion in the contemporary context. The majority of scholars supporting professional zakat, such as Qaradawi (1991) and Az-Zuhaili (2007), set the nisab for professional zakat equal to 85 grams of gold, based on analogy with the nisab for trade and money zakat, considering that gold has better value stability than silver. However, some scholars, as stated in the fatwa of Baitul Zakah Sudan (Qadir., 2013). use the silver nisab (595 grams) with the argument that the use of the silver nisab is more beneficial for mustahik because more people will be subject to the obligation of zakat, in line with the principle of tahqīq maṣlaḥat al-fuqarā' (realizing the welfare of the poor). This difference has significant practical implications: with a gold price of Rp 1,000,000/gram, the nisab for professional zakat is around Rp 85,000,000/year or around Rp 7,083,000/month, while with a much lower silver nisab, more professionals will be subject to the obligation of zakat (Canggih, C., Fikriyah, K., & Yasin 2017a; Aziz, A., & Mukhlisin 2020)

Another equally important debate concerns the timing of professional zakat payments (timing of payment), whether they should be paid each time income is received or accumulated over a period of years. Qaradawi (1991) gives the muzakki the option of paying zakat monthly upon receiving their salary (which is preferable because it makes it easier for the mustahik to receive ongoing assistance), or collecting it for a year and then paying it all at once after careful calculation. The monthly approach is likened to agricultural zakat, which is paid at every harvest without waiting for the haul, with the 'illat that both are periodic income with high certainty (Ibnu Majah, 2009) Meanwhile, more conservative groups argue that the haul remains an absolute requirement based on the hadith: "There is no zakat on wealth until one year has passed on it," narrated by Abu Dawud and Ad-Darquthni (2004) although with a sanad whose quality is disputed by hadith scholars.

A contemporary dimension that adds to the complexity of this discourse is the relationship between professional zakat and the modern tax system, which is a current issue, especially in Muslim countries that implement a dual system of zakat and taxes. Qaradawi (1991) firmly stated that taxes cannot replace zakat because both have different natures, objectives, legitimacy bases, and distribution mechanisms,

even though both are financial obligations. However, Al-Lajnah Ad-Daaimah in its fatwa allows tax deductions from zakat calculations under certain conditions, especially if the tax is used for public benefit that is in line with the maqāsid sharia. Empirical research in Indonesia by Mubarok & Fanani (2014) and Ryandono et al. (2020) shows that muzakki's perception of the tax-zakat relationship greatly influences their compliance in paying professional zakat, where the majority of muzakki consider the two as separate obligations but expect fiscal incentives or tax reductions for those who have paid zakat.

Going forward, the development of a framework for the evidence for professional zakat requires a more comprehensive and interdisciplinary approach, integrating classical ushul fiqh analysis with contemporary socio-economic empirical studies, and considering the practical experience of implementing professional zakat in various Muslim countries (Shirazi, N. S., & Amin 2009a). Collaboration between fiqh scholars, hadith scholars, Islamic economists, and zakat practitioners is crucial to producing a framework that is not only methodologically sound from an ushul fiqh perspective, but also applicable and effective in the context of modern socio-economic realities.

Professional Zakat from the Perspective of Maqāṣid al-Sharī'ah and the Modern Economy

Understanding professional zakat from the perspective of maqāṣid al-sharī'ah (the objectives of sharia) opens up a broader and more contextual epistemological dimension, going beyond a literalist-textual approach to a substantive understanding of the wisdom and purpose behind the zakat system in Islam. Maqāṣid al-sharī'ah as a methodology in understanding Islamic law has been systematically developed by scholars of ushul fiqh such as al-Juwaini, al-Ghazali, al-Izz bin Abdus Salam, ash-Syatibi, and Ibn Asyur, who classify the objectives of sharia into three hierarchical levels: *darūriyyāt* (primary needs), *ḥājjiyyāt* (secondary needs), and *taḥṣīniyyāt* (tertiary needs), with the fundamental aim of maintaining the five basic elements of human life (*al-kulliyāt al-khams*): religion, soul, intellect, descendants, and property. In the context of professional zakat, the maqāṣidī approach not only legitimizes this concept from a theoretical-normative perspective, but also demonstrates its relevance and urgency in realizing the substantive goals of zakat law such as equal distribution of economic welfare, empowerment of marginalized groups, and poverty alleviation in the modern economic structure dominated by the service and professional sectors (Al-Ghazali 1996; Hassan, M. Kabir 2010).

The general maqāṣid of zakat law, which then becomes the philosophical basis of professional zakat in particular, can be classified into several fundamental dimensions that are interrelated and complementary. First, the *ta'abbudiyyah* dimension (ritual-spiritual dimension) which emphasizes that zakat is a manifestation of a servant's submission and obedience to Allah SWT, as well as an instrument for purifying the soul (*tazkiyat an-nafs*) and cleansing wealth (*taṭhīr al-māl*) from the rights of others inherent in it, as emphasized in QS. At-Taubah: 103 (Yusuf Qaradawi, 1991). Second, the *ijtimā'iyyah* (social) dimension which emphasizes the function of zakat as an instrument of social solidarity, strengthening the bonds of brotherhood (*ukhuwwah*), and reducing the potential for horizontal conflict between the rich and the poor in society (Ibnu Qudamah, 2010). Third, the *iqtiṣādiyyah* (economic) dimension which emphasizes the role of zakat in the redistribution of wealth (*ta'dīl tawzī' ath-tharwah*), stimulating productive economic activities, alleviating poverty, and empowering the economy of marginalized groups through sustainable productive programs (Patmawati, 2006). Fourth, the *siyāsiyyah* (political-governance) dimension which emphasizes the role of zakat as a source of public funding for various social welfare programs that are the responsibility of the state or Islamic government institutions.

In the context of a modern economy undergoing significant structural transformation, the implementation of professional zakat has become a maqāṣidī necessity to realize distributive justice and the effectiveness of the zakat system as an instrument of wealth redistribution. Empirical data shows that in contemporary economic structures, particularly in developing and developed countries, the service and professional sectors contribute more than 60-70% of total GDP, while the traditional agricultural sector, the main focus of zakat in classical literature, only contributes less than 10-15% (Firdaus, M., Beik, I. S., Irawan, T., & Juanda 2012). This condition creates a paradoxical phenomenon where professional groups with very high incomes (specialist doctors, lawyers, consultants, corporate executives, senior academics) are potentially exempt from zakat obligations if using the classical framework that only applies zakat to traditional categories, while small farmers with much lower incomes are still subject to agricultural zakat obligations (Qaradawi, 1991). From the perspective of the maqāṣid

al-sharī'ah (Islamic principles), particularly the principles of realizing justice ('adl) and preventing harm (dar' al-mafāsid), this situation clearly contradicts the spirit and objectives of zakat law, which requires the participation of all able groups in efforts to achieve the socio-economic welfare of the community.

A comparative analysis of the zakat potential of the traditional sector and the modern professional sector shows a very significant disparity. Research conducted by Firdaus et al. (2012) projected that Indonesia's national zakat potential would reach IDR 217 trillion, or approximately 3.4% of GDP, with the largest contribution coming from income/professional zakat (51.2%), followed by corporate zakat (26.7%), savings zakat (10.3%), and agricultural zakat at only 8.2%. These data indicate that neglecting professional zakat will result in a significant loss of potential for community economic empowerment programs, which, from a maqāṣid perspective, falls into the category of mafsadah (harm) that must be prevented. Furthermore, an empirical study in various OIC countries by Shirazi & Amin (2009) shows that optimizing zakat collection, including professional zakat, has the potential to reduce the poverty gap by 30-50% in those countries. This means that the implementation of professional zakat has primary benefits in realizing the economic well-being of the community. The following table shows a comparison of zakat potential from various sectors in the modern economy:

Table 2. Comparative Analysis of Zakat Potential in Modern Economic Sectors

Zakat on Income/Profession	Zakat Potential (%)	Collection Realization (%)	Gap (%)	Implications of Maqāṣidī
Corporate Zakat	51,2%	8,3%	42,9%	The greatest potential for wealth redistribution and poverty alleviation is not yet optimal (ḍarūriyyah)
Savings Zakat	26,7%	3,2%	23,5%	Corporate sector participation is essential for structural economic justice (ḍarūriyyah)
Agricultural Zakat	10,3%	2,1%	8,2%	Involving middle groups in social solidarity (ḥājiyyah)
Other Zakat	8,2%	5,4%	2,8%	Traditional sectors with relatively good realization but limited potential (ḥājiyyah)
	3,6%	1,0%	2,6%	Diversification of zakat sources for system resilience (taḥsīniyyah)

Source: Adapted from Firdaus et al. (2012) and Canggih et al. (2017)

From the perspective of maqāṣid al-sharī'ah, the legitimacy of professional zakat can also be traced through the principles of sadd adh-dharā'i' (closing the path of corruption) and fath adh-dharā'i' (opening the path of benefit), which are integral parts of the methodology of Islamic law, especially in the Maliki school (Kamali, 2008). Neglecting the obligation of professional zakat will open the door to several maḍarrah (damages) that are contrary to maqāṣid: first, the occurrence of structural injustice in the zakat system that burdens traditional groups and relieves modern-professional groups; second, the reduction in the potential of zakat funds that should be optimized for economic empowerment programs; third, the weakening of the function of zakat as an instrument of wealth redistribution in the modern economy; fourth, the emergence of negative perceptions about the relevance of Islamic law in regulating contemporary economic issues (Yusuf Qaradawi, 1991). Conversely, the implementation of professional zakat will pave the way for benefits (fath adh-dharā'i') in the form of optimizing zakat potential, equalizing the burden of zakat obligations according to real economic capacity, strengthening the redistribution function of wealth, and strengthening the relevance of Islamic law in the modern context (Az-Zuhaili, 2007; Beik & Arsyianti, 2016).

The integration of the maqāṣid al-sharī'ah perspective with modern economic theory produces a more comprehensive framework for understanding the significance of professional zakat. In contemporary development economic theory, the concepts of income redistribution and social protection are crucial elements in reducing economic inequality and alleviating poverty. Professional zakat, when optimally implemented, functions as an automatic stabilizer in the economy, automatically

transferring resources from high-income to low-income groups, thereby increasing the marginal propensity to consume at the aggregate level and encouraging inclusive economic growth (Pristi Ayuningtyas, Eka Destriyanto 2019). Empirical research by Hassan & Ashraf (2010) shows that the integration of zakat with the microfinance system can create a sustainable economic empowerment model, where the collected professional zakat funds can be allocated as initial capital for productive businesses for mustahik, while the microfinance system provides mentoring and access to sustainable working capital.

Furthermore, from the perspective of Public Finance Theory, professional zakat can be understood as a form of progressive taxation within the framework of the Islamic fiscal system, where individuals with higher economic capacity contribute more (in nominal value, although the percentage remains the same) to public welfare (Cholida, Nur Diana 2024). This principle aligns with the ability to pay principle in modern taxation theory and the concept of equity in welfare economics, which emphasizes that the financial burden of public welfare should be distributed proportionally according to each individual's economic capacity. The implementation of professional zakat with a nisab equivalent to 85 grams of gold ensures that only groups with incomes above a certain standard are subject to the obligation, thus avoiding burdening low-income groups. This aligns with the principle of progressive taxation and the maqāṣidī principle of raf al-ḥaraj (removal of hardship).

Another important dimension from the perspective of maqāṣid and modern economics is the function of professional zakat in encouraging productive economic behavior and reducing unproductive hoarding of wealth. In Islamic economic theory, the concept of an-namā' (growth) is a fundamental characteristic of assets that must be zakatable, which encourages owners of assets to invest or utilize their assets productively in order to cover zakat obligations and maintain the real value of their assets (Furqani, 2018). Professional zakat, levied each time income is received or annually, creates an incentive for zakat payers not to hoard large sums of cash but to instead invest it in productive economic activities such as businesses, halal investments, or other productive assets that can generate returns to cover zakat obligations. This mechanism aligns with the maqāṣid al-sharī'ah (the principle of safeguarding wealth) (ḥifẓ al-māl), which not only means protecting individual ownership but also ensuring that wealth circulates within the economy and provides productive benefits to the wider community (Kamali, 2008).

The implementation of professional zakat in the modern economic context also faces several practical challenges that require maqāṣid-based solutions. First, the issue of voluntary compliance versus mandatory enforcement, where the level of compliance with professional zakat is highly dependent on individual awareness, given that professional income is private and not easily verified by zakat institutions. From a maqāṣid perspective, raising awareness through education and preaching about the obligation and wisdom of professional zakat is a higher priority than strict enforcement, in line with the principles of tadrīj (gradual) and taysīr (ease) in the implementation of Islamic law (Qaradawi, 1991). Second, the issue of trust and accountability of zakat management institutions, where empirical research shows that muzakki's trust in the transparency and effectiveness of zakat distribution greatly influences their compliance (Canggih et al., 2017; Susilowati & Setyorini, 2018). From a maqāṣid perspective, strengthening governance and accountability of zakat institutions falls into the category of ḍarūriyyāt because it is directly related to ḥifẓ al-māl (protecting wealth) and realizing maṣlaḥah 'āmmah (public benefit) (Qadir., 2013).

Third, the issue of integrating professional zakat with the modern tax system is a contemporary issue in almost all Muslim countries. Qaradawi (1991) and Az-Zuhaili (2007) consistently assert that zakat and taxes are distinct in nature: zakat is an act of worship with a spiritual-ritual dimension aimed at redistribution to specific groups of mustahik (eight asnaf), while taxes are a civil obligation aimed at financing general public expenditures. However, from a more flexible perspective of maqāṣid (obligatory obligations), some contemporary scholars permit an integration mechanism or tax deduction for zakat to avoid a double burden that could reduce compliance and create the impression that sharia imposes an excessive burden on the community. A more realistic approach is to develop a fiscal incentive system in which zakat payments can be deducted from taxable income (tax deductible expense), thus relieving the double burden while still fulfilling both obligations.

Fourth, the issue of standardization and harmonization in calculating professional zakat continues to vary across countries and even between zakat institutions within a single country. These variations

include: calculation method (gross vs. net), nisab used (gold vs. silver vs. basic necessities), periodicity (monthly vs. annual), and items that may be deducted before calculating zakat. From a maqāṣid perspective, this standardization is important to realize 'adl (justice) and eliminate gharar (uncertainty) that can undermine the trust of the zakat payer. However, it must still provide flexibility to adapt to local conditions in accordance with the principle of taghyīr al-aḥkām bi taghyīr al-azminah wa al-amkinah (legal changes follow changing times and places).

Case studies of the implementation of professional zakat in several Muslim countries provide valuable lessons on best practices and challenges from a maqāṣid perspective. In Malaysia, the system of deducting professional zakat directly from the salaries of government employees and certain company employees (zakat deduction at source) has significantly increased collection rates, but raises questions about the voluntary nature of zakat and the potential for compulsion that contradicts the basic principles of worship (Patmawati, 2006). In Sudan, the implementation of a zakat system integrated with the state fiscal system (Diwan az-Zakah) has created an effective redistribution mechanism but faces challenges in separating the function of zakat as worship from the state's function in regulating the public economy. In Indonesia, a more voluntary approach by strengthening the role of zakat management organizations (OPZ) and amil zakat institutions (LAZ) provides space for broader civil society participation, but faces challenges in optimizing collection due to limited enforcement mechanisms.

CONCLUSION

The discourse on professional zakat in the contemporary Islamic jurisprudence perspective represents the dynamics of ijtihad of scholars in responding to the structural transformation of the modern economy dominated by the service and professional sectors. Epistemologically, there are three categories of scholars' views: the mūjibūn group that requires (Qaradawi, Az-Zuhaili, Hafidhuddin), the mujīzūn ghayr mūjibīn group that allows without requiring, and the māni'ūn group that rejects or is skeptical. The legitimacy of professional zakat is built on a multi-dimensional foundation that includes the naqlī argument (the generality of the texts in QS. Al-Baqarah: 267 and QS. At-Taubah: 103), the 'aqlī argument (qiyas against agricultural zakat with 'illat growth of wealth and ease of acquisition), and the maqāṣidī argument (the principle of distributive justice and optimization of the welfare of the people). Although there is no explicit text on professional zakat, the generality of the phrases "mā kasabtum" and "amwālihim" is understood by the majority of contemporary scholars to encompass all halal income, including modern professions. From the perspective of maqāṣid al-sharī'ah and modern economics, the implementation of professional zakat has a darūriyyah urgency in realizing socio-economic justice and optimizing the function of wealth redistribution. Empirical data shows that the potential for professional zakat reaches 51.2% of the total national zakat potential, but the realization is only 8.3%, indicating a significant gap that needs to be addressed. Research in OIC countries proves that optimizing professional zakat has the potential to reduce the poverty gap by 30-50%, confirming its relevance as a sharia-based fiscal instrument. Optimal implementation requires a comprehensive framework that integrates sharia principles with contemporary economic realities, standardization of calculation mechanisms, harmonization with the tax system, strengthening the governance of zakat institutions, and increasing the awareness of muzakki to realize professional zakat as an instrument of inclusive economic development and social welfare in modern Muslim society.

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